IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No. 111 of 1995

For Approval and Signature:

HONOURABLE MR.JUSTICE D.A.MEHTA

HONOURABLE MS.JUSTICE H.N.DEVANI

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

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COMMISSIONER OF INCOME TAX - Applicant(s)

Versus

KIRITKUMAR G PATEL - Respondent(s)

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Appearance :

MR TANVISH U BHATT for Applicant(s) : 1,

SERVED BY RPAD - (N) for Respondent(s) : 1,

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CORAM : HONOURABLE MR.JUSTICE D.A.MEHTA

and

HONOURABLE MS.JUSTICE H.N.DEVANI

Date : 16/02/2006

ORAL JUDGMENT

(Per : HONOURABLE MR.JUSTICE D.A.MEHTA)

1 When the matter is called out, learned Counsel for the applicant prays for time on the ground that Annexure-C viz. impugned order of the Tribunal, is not available on record but some other copy has been placed at Annexure-C and that too of a different assessee. On verification of the original set of papers forwarded by the Registry of the Tribunal it is apparent that the revenue has supplied incorrect copy at that stage and hence, in case of a Reference of 1995 the request for time at this stage, when the matter is taken up for final hearing cannot be granted.

2 It is also necessary to note that even statement of case including the question referred, contains innumerable errors and does not make any sense on reading.

3 In these circumstances, the Reference is left unanswered for want of prosecution as no proper care is taken to pursue the matter while filing the Paper book, which does not contain proper legible copies of the Annexures as required by the Rules of the High Court. Reference stands disposed of accordingly. There shall be no order as to costs.

Sd/- Sd/-
(D.A.MEHTA,J) (H.N.DEVANI,J)

m.m.bhatt